



**STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0024**

**TAX DECLARATION FOR CIGARETTES**

Under Maine law, consumers are required to pay Maine taxes on cigarettes possessed in Maine. When you buy from a retailer in Maine, the taxes have been paid (see the Maine tax stamps on the bottom of each pack). When you purchase in any month more than two cartons of cigarettes that do not bear a Maine cigarette tax stamp, the cigarette and use taxes must be declared and paid on all of the cigarettes possessed.

\_\_\_\_\_  
Last name                      First name                      MI                      Social Security Number

\_\_\_\_\_  
Street Address                      City                      State                      Zip code

\_\_\_\_\_  
Telephone number

1	Cigarette Tax	
a	Packs of 20: Number of packs _____ X \$1.00 =	
b	Packs of 25: Number of packs _____ X \$1.25 =	
2	Amount paid for Cigarettes	
3	Total (add lines 1a, 1b and 2)	
4	Use Tax Rate	5%
5	Use Tax Owed (multiply line 3 by line 4)	
6	Total Tax Owed (add lines 1a, 1b and 5)	

Please mail this completed form along with your check or money order to:

Maine Revenue Services  
PO Box 9101  
Augusta, ME 04332-9101

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Make a copy for your records and enter your social security number on your check with the words "cigarette taxes".  
If you have questions or need assistance, please call Maine Revenue Services at (207) 624-9745.